

FIRST REGULAR SESSION

SENATE BILL NO. 449

95TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR PURGASON.

Read 1st time February 24, 2009, and ordered printed.

TERRY L. SPIELER, Secretary.

2129S.011

AN ACT

To repeal section 67.1177, RSMo, and to enact in lieu thereof one new section relating to agreements with the department of revenue for collection of certain local tax revenues.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 67.1177, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 67.1177, to read as follows:

67.1177. 1. The board, by a majority vote, may submit to the residents
2 of such district a tax of not less than two percent and not more than six percent
3 on the amount of sales or charges for all sleeping rooms offered to the public and
4 paid by the transient guests of hotels, motels and resorts situated within the
5 district. Upon the written request of the board to the election officials of the
6 county in which the district is situated, such election officials shall submit a
7 proposition to the residents of such district at a countywide or statewide primary
8 or general election, or at a special election called for that purpose. Such election
9 officials shall give legal notice as provided in chapter 115, RSMo. As used in this
10 section, the term "hotels, motels and resorts" includes any condominium offered
11 to the public which is rented to a person or entity for a period of less than
12 thirty-one days, any privately owned campground offered to the public which
13 rents space to persons or entities for a period of less than thirty-one days, and
14 also includes any rental of a houseboat originating from a point within the
15 district and which is offered to the public. The term "hotels, motels and resorts"
16 shall not include any facilities operated by a recognized church and its affiliates
17 for the purpose of providing religious education and recreation to the church's
18 members. As used in this section, the term "transient guest" means a person who
19 occupies a room or rooms in a hotel, motel or resort for thirty-one days or less

20 during any calendar quarter.

21 2. Such proposition shall be submitted to the voters of the business
22 district in substantially the following form at such election:

23 Shall a lodging tax of percent on the amount of sales or charges
24 for all lodging paid by the transient guests of hotels, motels and resorts be levied
25 in the lake area business district of the county of to provide funds
26 for the promotion of tourism in the district?

27 YES NO

28 3. In the event that a majority of the voters voting on such proposition in
29 such district approve such proposition, then such tax shall be in full force and
30 effect as of the first day of the calendar quarter following the calendar quarter in
31 which the election was held. The results of an election held under this section
32 shall be certified by the election officials of the county to the board not more than
33 thirty days after the day on which such election was held. The district shall be
34 liable for its share of the costs of the election pursuant to section 115.065, RSMo.

35 4. In the event a tax is imposed under this section, such tax shall be in
36 addition to any countywide gross receipts tax on hotels, motels or resorts in effect
37 at the time of the election or imposed after the date of the election. If a tax is
38 imposed under the provisions of this section, the county may collect a penalty of
39 one percent and interest not to exceed two percent per month on unpaid taxes
40 which shall be considered delinquent thirty days after the last day of each
41 quarter.

42 5. The revenues received from the tax authorized in this section shall be
43 used by the advisory board for advertising and promotion of tourism. Such
44 advertising and promotional activities shall be developed into a comprehensive
45 marketing plan, so as to meet the needs of all sizes and types of businesses
46 within the lodging industry. The board members of each lodging category, as
47 described in subsection 1 of section 67.1175, shall have sole authority for the
48 expenditure of funds collected from that category, and tourism-related projects
49 that may be identified as beneficial to any of the three lodging categories
50 established in subsection 1 of section 67.1175 shall be eligible for funding, based
51 on the proportionate share of revenues collected from that category. This shall
52 include, but not be limited to, attending sports and travel shows, printing a
53 vacation guide, soliciting convention business, constructing or purchasing
54 convention facilities and visitor centers, and securing commercial air service into
55 the area, which may include the subsidizing of airline seats. Moneys may also

56 be expended by the board to contract with other entities to assist in bringing
57 tourists to the district.

58 6. (1) On and after the effective date of any tax authorized under the
59 provisions of this section, the advisory board shall enter into an agreement with
60 the county collector of the county where the district is situated for the purpose
61 of collecting the tax. The tax to be collected by the county collector shall be
62 remitted to the advisory board of the district not later than thirty days following
63 the end of any calendar quarter. The county commission shall adopt rules and
64 regulations for the collection and administration of the tax. The county collector
65 shall retain on behalf of the county two percent for cost of collection.

66 **(2) On and after August 28, 2009, the advisory board shall enter**
67 **into an agreement with the director of the department of revenue for**
68 **the purpose of collecting any tax authorized under the provisions of**
69 **this section that accrues on or after August 28, 2009, or any later date**
70 **specified in the agreement. The director shall perform all functions**
71 **incident to the administration, collection, enforcement, and operation**
72 **of the tax. The tax shall be collected and reported upon such forms and**
73 **under such administrative rules as may be prescribed by the director,**
74 **and the director shall retain not less than one percent nor more than**
75 **three percent for the cost of collection. Any agreement entered into**
76 **under this subdivision shall supersede any prior agreement entered**
77 **into under subdivision (1) of this subsection.**

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